--- 24 Cigarettes - Series “C” - as used by “L. O. Grothe” - 1935-39 ---

In 1935 the manufacturers were producing a *twenty-five* cigarette 25¢ package for sale *across Canada*, and a *twenty-four* cigarette package for sale *in the City of Montreal* and its environs - which on May 1st 1935 had imposed a 2% municipal retail sales tax. Any fraction of a *tax-cent* counted as a whole cent.

The definitive Series “C” *imperforate* twenty-four cigarette small stamp has the hidden letters “E-E” which must indicate that the die had been approved in 1935, since the stamp occurs in 1935 in the other collections.

“L. O. Grothe” Tobacco’s first listed date cancelled *imperforate* twenty-four cigarette Series “C” was cancelled in the 4th week (January) of 1939. Previously they had used simple roller cancellation or no cancellation. During 1939 “L. O. Grothe” was using a *weekly date coding* - the first digit (or digits) provided the *week*, and the final digit gave the *year*. Since all of these weekly numbers are ***even numbers***, it is possible that “L. O. Grothe” was changing their code every ***two weeks***.

★**RC-392** - 24 cigarettes, imperf, coded **16-10D / 49** by “L. O. Grothe” in the 4th week (January) of 1939

--- the cancellations read horizontally upright - 3 copies to date ---

[★RC-392] - 1939		---	---	---	**49**	---	---	---	---	---
	---	---	---	---	**249**	---	---	---	---	---
	309	---	---	---	---	---	---	---	---	---
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When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even price level on their brands, reduced their packages by one cigarette per pack of ten or major fraction thereof, and the *Montreal* package of *twenty-four* became *twenty-two* cigarettes selling at 25¢, and the general use of the *twenty-four* cigarette stamp was terminated.

Path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 24 cigarettes \ 16-10D - small],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 28th 2013, JBH